



Michigan Department of Labor & Economic Growth  
**MICHIGAN LIQUOR CONTROL COMMISSION (MLCC)**  
7150 Harris Drive, P.O. Box 30005  
Lansing, Michigan 48909-7505

**CLAIM FOR RECOVERY OF BEER, MIXED SPIRIT DRINK OR WINE TAXES**

**IMPORTANT NOTICE**

- Any person who makes a false or fraudulent statement to the Commission to induce the Commission to act or to refrain from acting shall be guilty of a violation of the Liquor Control Act and subject to a fine, suspension or revocation of the license.
- Filing of this claim is voluntary. However, failure to file this claim will result in no action being taken by the Commission.
- Please submit separate claims for Beer taxes, Mixed Spirit Drink taxes, and for Wine taxes.
- Upon approval of this claim, credits are issued to tax-paying licenses; refunds are issued to licensees who do not pay Beer, Mixed Spirit Drink, or Wine taxes.

1. Name and Address of Licensee	2. Business Telephone
	3. License Type and Number
	4. Check only ONE Submit separate claims for beer, mixed spirit drink or wine. <input type="checkbox"/> Claim for Beer Tax <input type="checkbox"/> Claim for Spirit Drink Tax <input type="checkbox"/> Claim for Wine Tax

**5. Check type of claim and follow instructions shown below for each.**

<b>A. <input type="checkbox"/> TAX EXEMPT SALE TO MILITARY INSTALLATION OR INDIAN RESERVATION</b> <ul style="list-style-type: none"><li>• Claims must be made within 3 months of sale.</li><li>• Itemize shipments on the back of this form.</li><li>• Attach applicable sales invoices.</li></ul>	<b>D. <input type="checkbox"/> OVERAGED BEER, MIXED SPIRIT DRINK OR WINE – NOT SALEABLE</b> <ul style="list-style-type: none"><li>• Itemize overaged product on the back of this form.</li><li>• Product for which a claim is submitted shall be destroyed by prior Commission Order or removed from Michigan.</li></ul>
<b>B. <input type="checkbox"/> TAX EXEMPT SHIPMENT FOR RESALE &amp; CONSUMPTION OUTSIDE MICHIGAN</b> <ul style="list-style-type: none"><li>• Itemize shipments on the back of this form.</li><li>• Attach applicable invoices which show original tax payment and out-of-state shipment.</li><li>• A credit or refund is available only to the person who paid the tax.</li></ul>	<b>E. <input type="checkbox"/> UNINSURED LOSS OF BEER, MIXED SPIRIT DRINK, OR WINE TAXES PAID</b> <ul style="list-style-type: none"><li>• Claims must be made within 3 months of the date of occurrence or delivery.</li><li>• Claims for theft of product will not be processed.</li><li>• Itemize losses on the back of this form.</li><li>• It is the responsibility of the claimant to prove that a loss occurred and the amount of the loss. All claims will be investigated.</li><li>• Product for which a claim is submitted shall be destroyed by prior Commission Order or removed from Michigan.</li></ul>
<b>C. <input type="checkbox"/> ADJUSTMENT OF BEER, MIXED SPIRIT DRINK, OR WINE TAXES DUE TO SHIPPING OR BILLING ERRORS</b> <ul style="list-style-type: none"><li>• Itemize shipments on the back of this form.</li><li>• Attach clearly marked billing/credit invoices which show errors and corrections.</li></ul>	

6. If you checked UNINSURED LOSS OF BEER, MIXED SPIRIT DRINK, OR WINE TAXES PAID, Section E above, you must also answer these questions:

- Was the loss or damage incurred the result of any action by you or your agent? ☐ Yes ☐ No
- Have you made or will you make, any other claim under any other law or to any insurance agency for recovery of these taxes? ☐ Yes ☐ No
- Was the product in your possession for resale purposes? ☐ Yes ☐ No
- Describe loss ☐ Fire ☐ Flood ☐ Casualty ☐ Other (explain) \_\_\_\_\_
- Date of loss \_\_\_\_ / \_\_\_\_ / \_\_\_\_    ▪ Location of loss \_\_\_\_\_

I swear that all of the information, including the itemized description on the back of this Claim (and any subsequent pages) is true and is submitted in order to receive a refund or credit for taxes paid.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**6. ITEMIZED DESCRIPTION**

This page may be photocopied if necessary. Please attach any copies to the back of this claim form.  
You may also attach a summary report which contains the same information.

BRAND NAME OF PRODUCT	BOTTLE SIZE	NO. OF BOTTLES	TOTAL LITERS OF MIXED SPIRIT DRINK OR WINE OR BARRELS OF BEER	TOTAL TAX PAID	INVOICE NUMBER	INVOICE DATE
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
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26.						
27.						
28.						
29.						
30.						
PLEASE SHOW TOTALS						

For MLCC Use Only

TOTAL TAX PAID FOR THIS CLAIM BEER: WINE: MIXED SPIRIT DRINK:	CREDIT ISSUED	APPROVED BY
	REFUND ISSUED	DATE